

ABSTRACT OF THE DISCLOSURE

A semiconductor device is disclosed, which comprises a semiconductor substrate, an interlayer insulating film formed on the semiconductor substrate, the interlayer insulating film comprising a first insulating film and a second insulating film formed on the first insulating film, the first insulating film comprising a silicon oxide film containing carbon of a concentration, the second insulating film comprising a silicon oxide film containing carbon of a concentration lower than the concentration of the first insulating film or comprising a silicon oxide film containing substantially no carbon, a via contact made of a metal material embedded in a via hole formed in the interlayer insulating film, a diameter of the via hole in the first insulating film being smaller than that in the second insulating film at an interface between the first insulating film and the second insulating film.